



PLEASE TYPE OR PRINT
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(Use Form No. 84-0001B for Reporting Transfers of Controlling Interest of Entity Ownership to the Department of Revenue)
THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS 1-7 ARE FULLY COMPLETED

REAL ESTATE EXCISE TAX AFFIDAVIT

CHAPTER 82.45 RCW – CHAPTER 458-61 WAC

FOR USE AT COUNTY TREASURER’S OFFICE

This form is your receipt
when stamped by cashier.

1 SELLER GRANTOR	Name _____	2 BUYER GRANTEE	Name _____	
	_____		_____	
	Street _____		Street _____	
	City/State/Zip _____		City/State/Zip _____	
3	ADDRESS TO SEND ALL PROPERTY TAX RELATED CORRESPONDENCE		ALL TAX PARCEL NUMBERS	LIST ASSESSED VALUE(S)
	Name _____		_____	_____
	Street _____		_____	_____
	City/State/Zip _____		_____	_____

4 LEGAL DESCRIPTION OF PROPERTY SITUATED IN ☐ UNINCORPORATED _____ COUNTY OR ☐ IN CITY OF _____

Street Address (if property is improved): _____

5	Is this property currently:	YES	NO
	Designated as forest land? Chapter 84.33 RCW	<input type="checkbox"/>	<input type="checkbox"/>
	Classified as current use land (open space, farm and agricultural, or timber)? Chapter 84.34 RCW	<input type="checkbox"/>	<input type="checkbox"/>
	Exempt from property tax as a nonprofit organization? Chapter 84.36 RCW	<input type="checkbox"/>	<input type="checkbox"/>
	Seller’s Exempt Reg. No. _____		
	Receiving special valuation as historic property? Chapter 84.26 RCW	<input type="checkbox"/>	<input type="checkbox"/>
Property Type: <input type="checkbox"/> land only <input type="checkbox"/> land with new building <input type="checkbox"/> land with previously used building <input type="checkbox"/> land with mobile home <input type="checkbox"/> timber only <input type="checkbox"/> building only			
Principal Use: <input type="checkbox"/> Apt. (4+ unit) <input type="checkbox"/> residential <input type="checkbox"/> timber <input type="checkbox"/> agricultural <input type="checkbox"/> commercial/industrial <input type="checkbox"/> other _____			
8	(1) NOTICE OF CONTINUANCE (RCW 84.33 OR RCW 84.34)		
	If the new owner(s) of land that is designated as forest land or classified as current use wish to continue the designation or classification, all new owner(s) must sign #3 on both County Treasurer and County Assessor copies. The county assessor must then determine if the land transferred continues to qualify and will indicate below. If the land no longer qualifies, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108) If the new owner(s) does not desire to continue such designation or classification, all compensating or additional tax shall be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing #3, you may contact your local County Assessor for more information.		
	This land <input type="checkbox"/> does <input type="checkbox"/> does not qualify for continuance.		
	Date _____		
	DEPUTY ASSESSOR		
	(2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW)		
	If the new owner(s) of property with special valuation as historic property wish to continue this special valuation the new owner(s) must sign #3 on both County Treasurer and County Assessor copies. If the new owner(s) do not desire to continue such special valuation, all additional tax calculated pursuant to Chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.		
	(3) OWNER(S) SIGNATURE		

6	Description of personal property included in gross selling price, both tangible (eg; furniture, equipment, etc.) or intangible (eg; goodwill, agreement not to compete, etc.)		
	If exemption claimed, list WAC number and explanation. (If claiming a gift transfer, see instruction sheet.)		
	WAC No. (Sec/Sub) _____		
	Explanation _____		

	Type of Document _____		
	Date of Document _____		
	Gross Selling Price \$ _____		
	Personal Property (deduct) \$ _____		
	Taxable Selling Price \$ _____		
Excise Tax: State \$ _____			
Local \$ _____			
Delinquent Interest: State \$ _____			
Local \$ _____			
Delinquent Penalty \$ _____			
Total Due \$ _____			
MINIMUM OF \$2.00 DUE FOR PROCESSING FEE AND TAX.			
*SEE INSTRUCTIONS FOR INTEREST AND PENALTIES			

7	AFFIDAVIT	
	I Certify Under Penalty of Perjury Under The Laws of The State of Washington That The Foregoing Is True And Correct. (See back page of this form).	
	Signature of Grantor/Agent _____	
	Name (print) _____	
	Date and Place of Signing: _____	
	Signature of Grantee/Agent _____	
	Name (print) _____	
	Date & Place of Signing: _____	

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020 (1C)).

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	Name _____	_____		_____
	Street _____	_____		_____
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4 LEGAL DESCRIPTION OF PROPERTY SITUATED IN ☐ UNINCORPORATED _____ COUNTY ☐ OR IN CITY OF _____

Street Address (if property is improved): _____

5	Is this property currently:	YES	NO	6 Description of personal property included in gross selling price, both tangible (eg; furniture, equipment, etc.) or intangible (eg; goodwill, agreement not to compete, etc.) If exemption claimed, list WAC number and explanation. (If claiming a gift transfer, see instruction sheet.) WAC No. (Sec/Sub) _____ Explanation _____ Type of Document _____ Date of Document _____ Gross Selling Price \$ _____ Personal Property (deduct) \$ _____ Taxable Selling Price \$ _____ Excise Tax: State \$ _____ Local \$ _____ Delinquent Interest: State \$ _____ Local \$ _____ Delinquent Penalty \$ _____ Total Due \$ _____ MINIMUM OF \$2.00 DUE FOR PROCESSING FEE AND TAX. *SEE INSTRUCTIONS FOR INTEREST AND PENALTIES
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	Exempt from property tax as a nonprofit organization? Chapter 84.36 RCW Seller’s Exempt Reg. No. _____	<input type="checkbox"/>	<input type="checkbox"/>	
	Receiving special valuation as historic property? Chapter 84.26 RCW	<input type="checkbox"/>	<input type="checkbox"/>	
	Property Type: <input type="checkbox"/> land only <input type="checkbox"/> land with new building <input type="checkbox"/> land with previously used building <input type="checkbox"/> land with mobile home <input type="checkbox"/> timber only <input type="checkbox"/> building only			
	Principal Use: <input type="checkbox"/> Apt. (4+ unit) <input type="checkbox"/> residential <input type="checkbox"/> timber <input type="checkbox"/> agricultural <input type="checkbox"/> commercial/industrial <input type="checkbox"/> other _____			
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	(2) NOTICE OF COMPLIANCE (Chapter 84.26 RCW) If the new owner(s) of property with special valuation as historic property wish to continue this special valuation the new owner(s) must sign #3 on both County Treasurer and County Assessor copies. If the new owner(s) do not desire to continue such special valuation, all additional tax calculated pursuant to Chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale. (3) OWNER(S) SIGNATURE _____			

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Grantee Name (print) _____

Date & Place of Signing: _____

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INSTRUCTIONS

Transfers of Controlling Interest

Does this transfer of real property reflect the transfer or acquisition of the controlling interest in an entity with an interest in real property in this state? If the answer is yes, this transfer of controlling interest must also be reported to the Department of Revenue within five days of the sale on Form No. 84-0001B.

(This is applicable only if 50% or more of corporation stock, partnership, association, trust, or other entity interest, is transferred or acquired within a 12 month period. Please refer to WAC 458-61-025, which appears on the reverse of Form No. 84-0001B).

Gift Transfers

- Question:

Is there an underlying debt on the property being assumed by Grantee?
- Answer:

The transfer is taxable to the extent of relief of liability received by the Grantor and/or being assumed by the Grantee.
- Example:

Grantor owns property that is valued at \$100,000 and has an underlying debt of \$25,000. Grantor wishes to transfer the property to the Grantee as a gift, and Grantee will assume the remaining debt on the property. Real Estate Excise Tax is due on the \$25,000 debt; the equity of \$75,000 is not taxable.
- Question:

Is the Grantee being added to the title and loan?
- Answer:

The transfer is taxable to the extent of liability assumed by the Grantee.
- Example:

Grantor owns property that has an underlying debt of \$40,000. Grantee moves onto property and starts contributing to the payment of debt and/or refinances the underlying debt with the Grantor. Grantor gifts a 50% interest in the property to Grantee. Real Estate Excise Tax is due on 50% of the underlying debt, \$20,000.
- Question:

Is the Grantor a co-signer or guarantor on a loan received by the Grantee?
- Answer:

The transfer is exempt, as long as the Grantor has not contributed to the purchase of or payments made on the debt of the property.
- Example:

Grantor co-signed on a loan with Grantee. Grantor has contributed no money to the payment of debt on the property. Grantee is now refinancing the remaining debt and removing the Grantor from title. Real Estate Excise Tax is not due on the property transfer.

Interest

Real Estate Excise Tax is due on the date of sale or transfer (date of document). Per RCW 82.45.100, interest is charged when payment is delinquent (more than 30 days after the date of sale or transfer). Interest accrues from the date of sale or transfer to the date of full payment.

Penalties

- Delinquent Penalty**
Delinquent penalty of 5% **is due** on payments received more than 30 days after the due date; 10% on payments **received** 60 days after the due date; and 20% on payments **received** 90 days after the due date.
- Assessment Penalty**
Pursuant to EHB 2269 and RCW 82.32, effective July 1, 2003, there is a 5% billing penalty on all assessments issued. **Note:** Penalty increases to 15% for assessments not paid within 30 days, and to 25% for assessments not paid within 60 days of the due date.

Department of Revenue audit responsibility.

Per WAC 458-61-130

The department shall conduct audits of transactions and determine any underpayment of tax. If the department discovers an underpayment, it shall notify taxpayers and assess the additional tax due as well as all applicable interest and penalties

Any person may request from the department a predetermination of real estate excise tax liability pertaining to any proposed transfer of real property or to any proposed transfer or acquisition of the controlling interest of an entity with an interest in real property. Requests for predetermination of liability should be accompanied by sufficient facts to enable the department to ascertain the proper tax liability. The department shall advise the taxpayer in writing of its opinion. The opinion shall be binding upon both the taxpayer and the department under the facts presented in accordance with WAC 458-20-100(9), appeals, small claims and settlements. Address predetermination requests to:

Department of Revenue
Taxpayer Information & Education
P.O. Box 47478
Olympia, WA 98504-7478
FAX (360) 486-2159

Note: Signatures are required on all copies that provide a “signature” line.

For tax assistance, visit <http://dor.wa.gov> or call (360) 570-3231. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.